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I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:

Date: October 22, 2007 Name: Timothy J. Le Duc, Reg. No. 54,745 Signature: /Timothy J. Le Duc /

Our Case No. 9333/372 (IWUS03027)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:	)	
Katsunori Takahashi	)	
Serial No. 10/823,405	)	Examiner Pegeman Karimi
Filing Date: April 13, 2004	)	Group Art Unit No. 2629
For	)	Conf. No. 3235
METHOD AND APPARATUS FOR	)	
MATCHING TACTILE	)	
SENSATION TO THE CONTENTS	)	
OF A DISPLAY	)	

**AMENDMENT AND RESPONSE**

Commissioner for Patents  
Mail Stop RCE  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In reply to the final Office Action mailed on September 11, 2007, Applicant respectfully requests the Examiner to withdraw the rejections to this Application and to grant allowance of this Application in view of the following amendments and remarks. A request for continued examination (RCE) accompanies this paper.